P 35 E

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Previous References

1948 (Dec)

File No 8648

Serial Nos 192

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for Sept 48

SUBJECT

Requests to sanction the Bye-laws under sections 49(h) 51(c) and 64(xi) and 65 of the City Municipalities Act ~~for~~ by the Davanagere City Municipalities

L 2794-5/16-9-48

To

Rural Commissioner Davanagere through the President Comptroller to Govt

Sanctions the -

Vol 87

Draft rules and bye-laws of the Davangere City Municipality in connection with the levy of tax on arts, professions trades and callings &c

Letter No HC 160/47-48 dated the 23rd June 1948 from the Municipal Commissioner, Davangere City Municipality on the above subject.

—

The Municipal Commr states that the Davangere City Municipality framed rules and bye-laws under section 64(1)(xi) 49 (h) of the City Municipalities Act, 1939, for the levy of tax on arts, professions, trades and callings, and offices and appointments in the Municipality and that a notification was published in the Gazette calling for objections and that none were received. The CC finally approved of the rules & bye-laws — the matter held on the 21st June 1948 and resolved to obtain sanction of Govt thereto

2) The draft rules and bye-laws have been compared with those obtaining — in Bangalore City Municipality and the

Draft rules and regulations of the Darjeeling Municipality on arts, trades, professions & callings &c

PK 87.

follow the latter except with a few deviations as noted below. –

Rule 7 –

As proposed in the draft for Darjeeling

~~Every person~~ on or before the 1st January and 1st July every year, an assessment list will be subject to revision half-yearly or yearly as may be decided by the Municipal Commissioners.

As framed in the Bengal Municipality Rules

on or before 1st ~~July~~ January and 1st July every year, an assessment list in the appended form shall be prepared. This list will be subject to revision half-yearly or yearly as may be decided by the Municipal Commissioners

Rule 8 – Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment provided that no such remission shall be granted unless notice in writing of the fact of his leaving the [illegible]

Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided

M87 Draft rules and bye-laws of the Davangere City Municipality in connection with levy of taxes on arts, trades, professions & callings etc.

a copy or appointment has been given to the Municipal Commissioner and that no remission or refund shall take effect for any period previous to the date of the delivery of such notice

shall be granted unless notice in writing of the fact of the giving up the profession, art, trade or calling or of the appointment has been given to the Municipal Commissioner and that no remission or refund shall take effect for any period previous to the date of the delivery of such notice

3) In the rule 8 referred to above the words "or year" are an addition in the draft proposed for Davangere — This is for orders

4) In the schedule I under class IX (persons with an income of Rs 30 & upwards, upto Rs 50 a month) the rate according to the Bangalore City Municipality is only Rs a P 0-8-0 whereas, in the proposed schedule for Davangere City Municipality, the rate is put down as 1-0-0 This is for orders -

5) In bye-law 1(1), the time allowed for furnishing information by any person engaged in a profession or calling etc is

Draft Rules and bye-laws of the Darrangpur Municipality in connection with the levy of tax on arts, trades professions callings etc —

Nl 87

15 days in the proposed bye-laws of the Darrangpur Municipality, whereas, it is 30 days in the Bongaigaon Municipality. This is for orders

b) In bye-law 2, the following alteration is obtained —

As proposed for Darrangpur Municipality	As now obtains in the Bongaigaon bye-laws
Every employer or the head or Secretary or Manager of any public or private office or of a firm or of a Company, shall between the 15th January and January of every year, forwards (a) a list in writing of the names of all persons in his employ or	Every employer or the head or Secretary of any public or private office or of a firm or of a Company, shall between the 15th January of every year forwards (a) a list in writing of the names of all persons in his employ or

The words "and January" are an addition in the Darrangpur bye-laws. This is for orders

Sd/-
5 7 48

7)
This will be put to the Legislative Branch for favour of opinion as to the suitability of the above rules & bye laws.

8/7/48

8) (Law Sec. D/C...)

8/7/48

9) Section 49(h) of the Mysore City Municipalities Act, 1933 empowers a municipal council to frame rules for prescribing taxes which are levied for municipal purposes Section 51(1)(L) of the Act confers power to frame bye laws calling for information in respect of this matter It is therefore suggested that the words 'bye laws" appearing in the preamble of the Draft Rules may perhaps be omitted since the Municipal Council has framed a separate set of bye-laws under Section 51(L

Draft Rules and Bye-laws 195/[illegible] of the D-avangere city Municipal council in connection with the levy of a tax on arts, profess

10) The administrative section has pointed out certain differences between the draft rules and bye laws of the D-avangere city Municipal council and the sanctioned bye laws of the Bangalore City Municipal council But these differences deal entirely with administrative matters

11) The rates of tax prescribed in Schedule I of the draft rules are consistent with the maximum rates permissible under Schedule V of the Municipal Act

12) The drafts are in order and may be approved

28-7-48 28/7

Mas 28/7/48 13) Law Secy

23 JUL 1948

14) As directed in person by the Law Secretary, a further note regarding the changes necessary in the wording of the rules and bye-laws to put up

15) In rule 2, for the word company, the words "capacity" may be substituted as in the Bangalore Rules since the use of the word company conveys no proper meaning

16) In rule 4 after "60 days' the words "in the aggregate" may be inserted, if that is the intention. Rule 5 may be recast thus

17) The tax leviable under these rules from a firm, company or association may be levied on

(a) in the case of a firm on any members or manager of such firm,

(b) in the case of a company on the Manager, Managing Director or Secretary of such Company, and

(c) in the case of an Association, or the manager or Secretary of such Association "

18) ~~Rule 6~~, The wording of rule 6 may be modified as follows "

'6 When a person exercises more than one profession or art, or engages in more than one trade or calling, whether under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his total annual income or profits from all such sources

19) The proviso in rule 8 may be made a separate paragraph in the rule.

20) After the schedule appended to the rules the form referred to in rule 7 may be inserted

8/1/48

195/R C

21) Clauses (a) and (b) of Bye-law No 2 may be worded thus

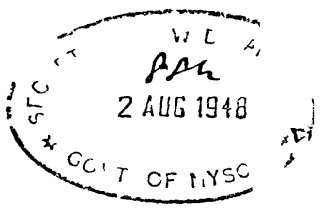
(a) a list in writing of the names of all persons employed by such employer or by such office, firm, company or association with a statement of the salary or income of each of such employed persons, and

(b) the particulars in regard to any company of which such employer, head, secretary or manager, as the case may be, is the agent

Mas 31/7/48

Law Secy

22) Rev Secy 3/8



23) The draft rules & bye laws as scrutinised by the Law Secty may be submitted to the Minister for City Municipalities & Religious for approval

24) Have the rules & bylaws been amended in the lines suggested above? If not, it may be done now & the results

25) The amendments suggested by the Law Secty have been undertaken in pencil in the rules and the bye laws

ML&T

The draft rules & bylaws framed by the Dawaneggere cit Mkt under Secs 4 9(2), 57 (1) (i), 64 (xi) and 65 of the Improvement Trust Act 1933 have been scrutinised by the Law Dept & the suggestions made by them have been incorporated in the rules which may maybe approved.

Asst Sec is for appl

per order 11/8/48

1790/16

Maybe approved

Secretary

18/8/48

Secretary

Dy Secretary

Secretary

13/9/48

14/9

Secretary

Secretary

Secretary

THE MINISTER FOR CITY MUNICIPALITIES AND MUZRAI
No 771
Date 24-8-1948

MC 877
18-48/20

87/mc

Mun Municipal Cmrs
Davenports (Mrs. Thos. Thurlow)
- Campbellton.
G.O.M. L 2794-5 /mc 86-48-20
cy 16 9 48
Approving the Byelaws

B 21/9

DAVANGERE CITY MUNICIPALITY ML87

ML 86-48-19

No HC 160/47 48
Enclo. 11

MUNICIPAL OFFICES
DAVANGERE
Dated 23rd June 1948

GENERAL & REVENUE SECRETARIAT
2 JUL 1948
87
MUNICIPAL BRANCH

From

The Municipal Commissioner,
Davangere City Municipality,
Davangere

To

The Secretary to Government,
Revenue Department,
Bangalore

Sir,

I have the honour to state that the Municipal Council at its ordinary General Meeting held on 20-5-48, have approved the bye-laws framed for the levy of tax on Arts, Profession, Trades and callings and office and appointments under Section 49 (h) of the City Municipalities Act 1933 as amended from time to time

Notification No G C 503/47-48 dated 21-5-48 was published in the Gazette and also in the City calling for objections to the byelaws (copy enclosed)

No objections were received in response to the said notification

This subject was placed before the Council at their meeting held on 21-6-48 when it was resolved that sanction of Govt may be obtained to the byelaws since no objections are received

A copy of the resolution and the byelaws in duplicate are herein enclosed I request that sanction of Government may kindly be obtained to the byelaws framed by the Municipal Council

I have the honour to be,
Sir,
Your most obedient servant,

Forwarded with Compliments,

K J Jambanna
President,
Davangere City Municipality

24/6/48

Municipal Commissioner,
Davangere City Municipality

Rules ~~and Bye-laws~~ framed by the Davangere Municipal Council under 49 (1) (b) (k) (l) & 65 of the Mysore City Municipalities Act VII of 1933 for the assessment and levy of Tax on

Proceedings of the Ordinary General Meeting of the City Municipal Council Davangere held on 19-5-1948 at 5 p m in the Council hall of the City Municipal Office

---

President

Sri I T Jambanna

	Subject	Resolution
77	Approving rules and byelaws framed under section 49 L 1 of the City Municipalities Act for the assessment and levy of Tax on Arts, Profession, Trades and callings on office and appointments etc	May be approved

---

(Sd) I T Jambanna

President

" Copy "

6/48 Municipal Commissioner,
Davangere City Municipality

Rules ~~and Bye-laws~~ framed by the Davangere Municipal Council under 49 (h) 64(1) of 65 of the Mysore City Municipalities

Proceedings of the Special Emergent meeting of the Davangere City Municipal Council held on 21-6-1948 in the City Municipal Office Davangere at 5 p m

---

President

Sri K T Jambanna

x x x x

	Subject	Resolution
1	To obtain sanction of Govt the Rules and byelaws framed under section 49 (h) of the City Municipalities Act VII of 1933, for the assessment and levy of tax ~~and~~ on Arts, Profession, Trades and callings and office and appointments	May be sent to Government for sanction

---

(Sd) K T Jambanna
President

" Copy "

24/6/48 Municipal Commissioner,
Davangere City Municipality

Rules ~~and Bye-laws~~ framed by the Davangere Municipal
(441) 65

No G C 503/47-48

Office of the Municipal Commissioner,
Davangere City Municipality,
Davangere, dated 21st May 1948

Notification

It is hereby notified for the information of the public that the city Municipal Council Davangere at their ordinary General meeting held on 20-5-48, have approved the Rules and byelaws framed for the assessment and levy of tax on Arts, Profession, Trades, and callings and office and appointments, under section 49 (h) of the City Municipalities act 1933 as ammended from time to time

Objections if any to the said byelaws may be preferredin in writing to the Municipal Commissioner, Davangere City Municipality within a month from the date of publication of this notification and objections received after one month will not be considered

A draft copy of the byelaws with the appended schedule is kept in the Municipal Office for inspection by the public on all working days during office hours

(Sd) K Rangappa

Municipal Commissioner,
Davangere City Municipality

' Copy "
Rangappa
24/6/48 Municipal Commissioner,
Davangere City Mlty

Rules ~~and Bye-laws~~ framed by the Davangere Municipal Council under 49 (h) (64(1)) & 65 of the Mysore City Municipalities Act VII of 1933 for the assessment and levy of Tax on Arts, Profession, Trades, and callings and ~~&~~ office, and appointments, ~~etc.~~,

---

1. In these Rules the word "Person" includes a Firm, Company or Association.

2. Every person who, within the limits of the Davangere City Municipality, holds any office or appointment, public or private or is employed in or engages himself in any ~~Company~~ Capacity in or exercises, any profession or Trade or calling, and ~~every~~ Every person ~~trading~~ following under any of the Denominations in the schedule appended to these Rules shall pay tax at the Rates specified in the schedule as payable by persons of the class in which such person will be placed.

3 The tax shall be payable in advance in two equal half yearly instalments in July and January every year (or in one ~~consumption~~ lumpsum if the assessee so ~~desires~~ desires) and shall be collected in accordance with the procedure laid down in Chapter VIII of the Mysore City Municipalities Act of VII of 1933

4. No person shall be liable to be taxed under these Rules in respect of any half year in which he has exercised a profession, art, trade or calling or held any office or an appointment for a period of less than 60 days within the City.

5. The tax leviable, under these Rules from a Firm, Company or Association may be levied on the person as such or on any Member of the Firm or Manager, or Managing Director of the Company or Association.

p.t.o.

6. When a person exercises or engages in more than one Profession, Art, Trade or Calling, or holds more than one office or appointment, whether under the same Name or different names the tax shall be calculated on his total annual Income or profits from all such sources.

7. On or before the 1st January and 1 July every year an assessment list in the appended form shall be prepared. The list will be subject to Revision ~~of the~~ half-yearly or yearly as may be decided by the Municipal Commissioner.

8. Any person who has paid the tax for the whole ~~year~~ half-year or year and who ~~has~~ ceases during such period to be liable to assessment shall be entitled to a Refund of not less than half ~~the~~ the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, Art Trade or Calling or office or appointment has been given to the Municipal Commissioner, and that no remission or Refund shall take effect for any period previous to the day of the ~~receipt~~ delivery of such notice

9. The Burden of proving the facts entitling any person to Relief under rule 8 shall be always upon him.

Schedule I

(See section 66, clause (xi))

Maximum Rates of Tax on Arts, Professions, Trades and Callings.

Class 1

Every person holding any office or appointment, ~~in~~ public or private, or employed in any ~~as~~ capacity, whose pay, salary or pension amounts to two thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to two thousand rupees month or upwards -

Yearly

(i) carrying on business as a company,
(ii) abkari renters, wholesale and retail traders, and manufacturers, of every kind, contractors, auctioneers and commission agents,
(iii) bankers, money-lenders, money-changers and pawn brokers,
(iv) editors and proprietors of newspapers,
(v) brokers and dealers in securities, shares or bills of exchange,

(vi)

2. Every ~~employer~~ employer, or the head, or secretary ~~manager of any Public or Private office or of a Firm~~

le 5 Failure to comply with these rules by any firm, company or association may be levied
(a) in the case of a firm on any member or manager of such firm,
(b) in the case of a Company, on the manager, managing director, or secretary of such Company, and
(c) in the case of an Association, on the manager or secretary of such Association

list containing the names of all persons employed by such employer or by such firm, company or association, with a statement of the salary or income of each of such employed persons, and

(b) the particulars in regard to any company of which such employer, head, secretary or manager, as the case may be, is the agent

2. Every ~~employer~~ employer, or the head, or Secretary or Manager of any Public or Private office or of a Firm, or of a Company shall, within ~~1st of January, or such~~ the 15th July and January of every year furnish:-

a) A list in writing of the names of all persons in his employ or in the employ of such office firm or Company with a statement of salary or income of each of the same;

b) and furnish the above particulars in regard to any incorporated company of which such employer, head or the Secretary or the Manager, as ~~the case~~ may be, ~~is~~ the Agent -

3. Not withstanding any thing contained in these bye-laws, every person commencing to exercise any profession, Art, Trade or calling or to hold any office or appointment in the City Municipal limits who has not been required to furnish a return under Bye-law 1 shall within 15 days of ~~and~~ commencing, ~~have to intimate~~ give information of the fact to the Municipal Commissioner.-

4. Every person who is liable to the Tax and who shall change either the Designation of his firm or the ~~nature~~ of his profession Art, Trade or calling or office or appointment ~~of~~ or his place of business, shall within 15 days of such change, give ~~information~~ intimation thereof to the Municipal ~~Engineer~~ Commissioner.

5. Failure to furnish ~~required~~ the required information ~~required~~ in these bye-laws or furnishing information ~~required in these bye-laws which is untrue~~ which is untrue, shall be punishable ~~before a Magistrate of the First Class~~ with fine which may extend to Rs.50/-

Form of Returns.

~~Three~~ True Return furnished by

Under Bye-laws framed by the Davangere City Municipal Council under Section 61, (1) (i) of the Mysore City Municipalities Act VII of 1933 as to the liability to Tax on Profession, Art, Trade, Calling, and office and appointments for the year ending. . .....

p.t.o.

for the year ending;-

Name and address of the party ~~with road, door No. Firm, office or profession~~	Nature of profession Art, Trade or calling followed or office or appointment held	Date from which profession followed	Monthly income ~~Income~~ ~~Yearly~~ ~~ded~~ in the last current Return During the year.	Remarks.

Davangere.

Signature of party.

Approved by the Municipal Council Davangere at its Ordinary General Meeting held on 20-5-48 vide resolution No 77

21/5/48

Municipal Commissioner,
Davangere City Municipality.

G R S [illegible] F VI—G 2]

SUBJECT Rules & Bye-laws on certain points etc Davangere Municipality

Diary No. of letter replied to 87

General and Revenue Secretariat

193

Date of issue 16-9-48 193

Signed by H Pranap

May this be

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section Mun

File No 86 T 48

Serial No 20

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— Letter No MC 160/47-48 dated the 23rd June 1948 from the Municipal Commissioner Davangere Municipality stating that the Davangere City Municipal Council has framed Rules and Bye-laws for the levy of tax on trades professions, Callings and Callings and appointments in the Davangere City Municipality under Sections 49 (1) (i) (i) and 64 (xi) and 65 of the Mysore City Municipalities Act 1933 as amended from time to time that

Order thereon—No.

thereto
objections have called for
~~according to the rules~~ by notification
No GC 503/47-48 dated 21-5-48
and that no objections were received
in response thereto, and that the Darjeeling Gym-
khana at their meeting held on the
21st June 1948 finally approved of the said
Rules & Byelaws and requesting Sanction
of Govt thereto

2

~~Govt~~ No 4894-S1 dated
4-9-48

the Rules and Byelaws
returned to and sanctioned
as amended and ~~attached~~ appended to this order
List of Enclosure
Five pages of the Rules & Byelaws may
be forwarded to the Secretariat in due
Course for Record

B/187 dtd

Copied by
Secretary to Govt
Examined by
Reverend Dept
14-8-48 Pr 2 pgs

In the Municipal Darjeeling Gymkhana Club
The Comptroller to Govt (through the Post)

WD 0554—GPB—22/500—9 1 39

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ:-

Letter No HC.160/47-48 dated the 23rd June 1948 from the Municipal Commissioner, Davangere City Municipality stating that the Davangere City Municipal Council have framed Rules and Byelaws for the levy of tax on arts professions, trades and callings and appointments in the Davangere City Municipality under Sections 49(h), 51 (i)(c) and 64 (xi) and 65 of the Mysore City Municipalities Act 1933 as amended from time to time, that objections thereto were called for by notification No G C 503/47-48 dated 21st May 1948, that no objection were received in response thereto and that the Davangere City Municipal Council have at their meeting held on the 21st June 1948 finally approved of the said Rules and Byelaws and requesting sanction of Government thereto

ORDER NO. L 2794-5/mA 86-48-20
Dated, Bargalore, the 16 9 48

The Rules and Byelaws referred to are sanctioned as amended and appended to this order.

O/c

2. Six printed copies of the Rules and byelaws may be forwarded to the Secretariat in due course, for reference.

For Secretary to Government,
Revenue Department.

To

The Municipal Commissioner, Davangere City Municipality
(Through the President).

Comptroller to Government.